



**STATE OF TENNESSEE
DEPARTMENT OF HUMAN SERVICES**

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BILL LEE
GOVERNOR

DANIELLE W. BARNES
COMMISSIONER

May 19, 2020

Thomas Looney, Board Chair
The Children's Center of Knoxville
301 Frank Street
Knoxville, Tennessee 37919

Dear Mr. Looney,

The Department of Human Services (DHS) - Division of Audit Services staff conducted a limited desk review of the Child and Adult Care Food Program (CACFP) at The Children's Center of Knoxville (Sponsor), Application Agreement number 00525, during the period of March 27, 2020 through April 7, 2020. Our scope of the review was for reimbursement made to the Sponsor for February 2020.

Due to the outbreak and the risk that COVID19 poses to the Sponsor and our staff, the review was limited to verification, based on review of the documents obtained from Sponsor, via e-mail, mail, or other electronic transmission of documents. We also, obtained confirmation from the feeding sites and Sponsor staff via telephone or e-mail relative to the operation and administration of the CACFP. Prior to the COVID 19 outbreak, we observed a lunch meal service on February 5, 2020.

The purpose of this review was to determine if the Sponsor complied with USDA regulations set through the COVID-19 period, taking into consideration the waivers granted to the Sponsor's operation. Also, to determine if the Sponsor complied with the applicable *Title 7 of the Code of Federal Regulations* (CFR) applicable parts, provider agreements, and applicable Federal and State regulations.

Background

CACFP Sponsors utilize meal count sheets to record the number of breakfast, lunch, supper, and supplement meals served. Meals served by participating Sponsors must meet the minimum guidelines set by the United States Department of Agriculture (USDA) and DHS to be eligible for reimbursement. The CACFP Sponsor reports the number of meals served through the DHS Tennessee Information Payment System (TIPS) for reimbursement.

We inspected meal counts sheets for February 2020 and reconciled the meals claimed to the

meals reported as served for each meal service. We also assessed compliance with civil rights requirements.

Important COVID-19 note: Due the current outbreak and the risk that COVID19 poses to your organization personnel and our staff, all our staff are working from home with no or very limited access to the office. Therefore, we will not send a copy of this report via regular mail until further notice. Please confirm the receipt of this email as it is currently the option to communicate to you. If you need any assistance or have any questions, please do not hesitate to contact us via email.

Our review of the Sponsor's records for February 2020 disclosed the following:

The Sponsor reported meal counts incorrectly

Condition

Based on our review of the Claim for Reimbursement for February 2020, the Sponsor reported 1,341 breakfast meals, 1,562 lunch meals, and 1,492 supplements served. However, based on our review of available documents, we noted that there were 1,341 breakfast meals, 1,562 lunch meals, and 1,493 supplements served, prior to any meal disallowances.

As a result, one (1) supplement meal served was underreported. (See Exhibit)

This is a repeat finding from a previous report dated December 1, 2017.

Criteria

Title 7 of the Code of Federal Regulations, Section 226.10(c) states, "... In submitting a Claim for Reimbursement, each institution shall certify that the claim is correct and that records are available to support that claim...."

Recommendation

The Sponsor should ensure that claims for reimbursement are completed correctly and based on accurate supporting documents.

Technical Assistance Provided

Technical assistance was given regarding the updated "And Justice for All" poster.

Corrective Action

The Sponsor must complete the following actions within 30 days from the date of this report:

- Prepare and submit a corrective action plan to address the deficiencies identified in this report. The corrective action plan template is attached. Please return the corrective action plan to:

AuditServices.CAPS.DHS@tn.gov

If you have questions relative to the corrective action plan, please contact:

Allette Vayda, Director of Operations
Child and Adult Care Food Program
James K. Polk Building, 15th Floor
505 Deaderick Street
Nashville, Tennessee 37243
Allette.Vayda@tn.gov
(615) 313-3769

We appreciate the assistance provided during this review. If you have any questions regarding this report, please contact Sean Baker, Audit Director 2, at 615-313-4727 or Sean.Baker@tn.gov.

Sincerely,

Sam O. Alzoubi

Sam O. Alzoubi, CFE
Director of Audit Services

Exhibit

cc: Brittny Carroll-Wells, Executive Director, The Children's Center of Knoxville
Allette Vayda, Director of Operations, Child and Adult Care Food Programs
Debra Pasta, Program Manager, Child and Adult Care Food Program
Elke Moore, Administrative Services Assistant 3, Child and Adult Care Food Program
Constance Moore, Program Specialist, Child and Adult Care Food Program
Marty Widner, Program Specialist, Child and Adult Care Food Program
Comptroller of the Treasury, State of Tennessee

EXHIBIT

Verification of CACFP Independent Center Claim

Name of Agency: The Children’s Center of Knoxville

Review Month/Year: February 2020

Total Meal Reimbursement Received: \$3,917.42

Site Meal Service Reconciliation and Monitor Activity	Reported on Claim	Reconciled to Documentation
Total Days of CACFP Food Service	20	20
Total Attendance	1,643	1,586 ¹
Number of Breakfasts Served	1,341	1,341
Number of Lunches Served	1,562	1,562
Number of Suppers Served	NA	NA
Number of Supplements Served	1,492	1,493
Number of Participants in Free Category	18	NA ²
Number of Participants in Reduced-Price Category	12	NA ²
Number of Participants in Paid Category	59	NA ²
Total Number of Participants	89	NA ²

¹The difference in the reported and verified is immaterial and was not included in this report as a finding

²The number of participants and their classifications was not verified due to the limited review because of COVID 19